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Panaji, 31st March, 1997 (Chaitra 10, 1919)

SERIES I No. 52

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY No. 3

GOVERNMENT OF GOA

Department of Law and Judiciary

Legal Affairs Division

Notification

7/10/97-LA

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1997 (Goa Act 8 of 1997), which has been passed by the Legislative Assembly of Goa on 31-3-997 and assented to by the Governor of Goa on 3-3-1997, is hereby published for the general information of the public.

P. V. Kadnekar, Joint Secretary (Law).

Panaji, 31st March, 1997

Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1997

(Goa Act, No. 8 of 1997)

[31-3-1997]

AN

ACT

further to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

1. Shorttitle and commencement. +-(1) This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1997.

- (2) It shall come into force with effect from the 1st day of April, 1997.
- 2. Amendment of Schedule.—For the Schedule appended to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974), the following Schedule shall be substituted, namely:—

"SCHEDULE

(See section 14)

- (1) The composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of the permit or for a period of the currency of the permit or for a period of one month, whichever is less; at the rate—
 - (a) in the case of motor vehicles carrying or adapted to carry more than six persons excluding driver, plying for hire or reward and used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988).
 - (i) Vehicles permitted to ply as stage carriages—Rupees two per seat per year per kilometre of the total daily kilometres permitted or at the option of the operator, Rupees thirty per seat per month.

Explanation.— Where stage carriage is permitted to carry standing passengers, one third of the fee per seat referred to in clause (i) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

- (ii) Vehicles permitted to ply as contract carriages—Fifty rupees per seat per month.
- (iii) Vehicles in respect of which permits have been issued under section 88 (9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)— Seventy rupees per seat per month.

- (iv) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), registered in a State other than the State of Goa and plying in the State of Goa— Rupees one hundred per seat per month.
- (b) In the case of goods carriages of which the gross vehicle weight—
 - (i) does not exceed 1000 kgs.—Rupees forty five per month...
- (ii) exceeds 1000 kgs. but does not exceed 2000 kgs. Rupees eighty per month.
- (iii) exceeds 2000 kgs. but does not exceed 4000 kgs. Rupees ninety per month.
- (iv) exceeds 4000 kgs. but does not exceed 7000 kgs.—Rupees ninety five per month.
- (v) exceeds 7000 kgs. but does not exceed 9500 kgs. Rupees one hundred per month.
- (vi) exceeds 9500 kgs. but does not exceed 12000 kgs. —Rupees one hundred ten per month.
- (vii) exceeds 12000 kgs. but does not exceed 15000 kgs.— Rupees one hundred twenty five per month.
- (viii) exceeds 15000 kgs.— Rupees one hundred thirty five per month.
- (2) An application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the Tax Officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement; and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee."

Secretariat Annexe, Panaji,

Dated: 31-3-1997.

B. S. SUBBANNA
Secretary to the Government of Goa
Law Department (Legal Affairs)

Notification

7/9/97-LA

The Goa Motor Vehicles Tax (Amendment) Act, 1997 (Goa Act 7 of 1997), which has been passed by the Legislatative Assembly of Goa on 31-3-1997 and assented to by the Governor of Goa on 31-3-1997, is hereby published for the general information of the public,

P. V. Kadnekar, Joint Secretary (Law).

Panaji, 31st March, 1997.

The Goa Motor VehiclesTax (Amendment)
Act, 1997

(Goa Act, No. 7 of 1997)

AN

ACT

further to amend the Goa, Daman and Diu Motor Vehicles, Tax Act, 1974. Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

- 1. Short title and commencement.— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1997.
- (2) It shall come into force with effect from the 1st day of April, 1997.
- 2. Amendment of section 2.— In section 2 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the 'principal Act'), after clause (8), the following clause shall be inserted, namely:—
 - "(8a) "transport vehicles" means public service vehicle, a goods carriage, an educational institution bus or a private service vehicle;"
- 3. Amendment of section 3. In section 3 of the principal Act, in sub-section (1),—
- (i) for the expression "on every motor vehicle used or kept for use in the Union territory at such rates not exceeding the rates specified in the Schedule to this Act", the following expression shall be substituted, namely:—

"on every transport vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part 'A' to this Act, and on every motor vehicle other than transport vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part 'B' to this Act";

- (ii) the third proviso shall be omitted.
- 4. Amendment of section 4.— In section 4 of the principal Act,—
- (i) for sub-section (4), the following shall be substituted, namely:—
 - "(4) Notwithstanding anything contained in the preceeding sub-sections, the tax levied under Schedule Part 'B' under sub-section (1) of section 3 shall be paid in advance in a lumpsum by the registered owner or persons having possession or control of the vehicle and the tax so paid shall be the one time tax of the vehicle unless the vehicle is altered during such period, or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a different tax is payable:

Provided that in respect of vehicles registered prior to the first day of April, 1997, of which taxes were being paid annually, the tax specified in Part 'B' of the Schedule shall be paid on or before the last working day of June, 1997.";

- (ii) sub-section (5) shall be omitted
- 5. Amendment of section 5.— In section 5 of the principal Act, in sub-section (5), for the expression "under the third proviso to sub-section (1) of section 3", the following shall be substituted, namely:—

"under Schedule Part 'B' of sub-section (1) of section 3".

6. Amendment of section 9.— In section 9 of the principal Act, in sub-section (3), for the expression "in Part 'C' of the Schedule except those registered owners who have already paid such tax during the period from first April, 1993 to thirty-first March, 1995, the refund shall be at the rate as specified in Part 'D' of the Schedule and in case of registered owners who have already paid such tax prior to first April, 1993, the refund shall be at the rate as specified in Part 'E' of the Schedule", the following expression

Class of Motor Vehicles

V. Passenger vehicles:

(a) Upto 18 seats

(b) For every additional

(c) For every passenger

seat over 18 seats....

which the vehicle is

Motor Vehicles other than those liable to tax under the

foregoing provisions of the

(a) Upto 750 Kgs. weight unladen

(b) Over 750 Kgs. upto 900 Kgs.

weight unladen.

permitted to carry

Schedule:

Explanation

(other than seated passenger)

In items IV and V above, the seating capacity is to be determined exclusive of the driver's seat.

Maximum Annual

Rate of tax in Rs.

900.00

50.00

50.00

550.00

600.00

OFFICIAL GAZETTE — GOVT. OF GOA (EXTRAORDINARY No. 3)

shall be substituted, namely:-

"in Part 'C' of the Schedule except those registered owners who have already paid such tax during the period from first April, 1995, to thirty-first March, 1997, the refund shall be at the rate as specified in Part 'D' of the Schedule and in case of registered owners who have already paid such tax during the period from April, 1993, to thirty-first March, 1995, the refund shall be at the rates specified in Part 'E' of the Schedule and in case of registered owners who have paid such tax prior to first day of April, 1993, the refund shall be at the rate specified in Part 'F' of the Schedule.".

7. Amendment of section 12.— In section 12 of the principal Act, the following proviso shall be inserted, namely:

t"Provided that if the tax in respect of any motor vehicle has not been paid as specified in the proviso to sub-section (4) of section 4, the registered owner or the person having possession or control of the motor vehicle shall be liable to pay penalty to the extent of 1% of the tax payable for each defaulting month or part thereof.".

8. Amendment of Schedule,— For the Schedule appended to the principal Act, the following Schedule shall be substituted, namely:-

"SCHEDULE"

PART 'A' SCHEDULE OF TAXATIO (Section 3)		(c) Over 900 Kgs. upto 1200 Kgs. weight unladen. (d) Over 1200 Kgs. weight unladen upto 2500 Kgs. (e) Over 2500 Kgs. upto 5000 kgs.	
Class of Motor Vehicles	Maximum Annual Rate of tax is Rs.	weight unladen. (f) Every 1000 Kgs. or part thereof	900.00
A. Motor Vehicles fitted solely with pneumatic tyres:—		excess of 5000Kgs	
Motor cycles and tricycles: (including motor scooters and cycles with attachment for		in respect of motor vehicles used for drawing trailers.	
propelling the same by mechanical power:—		(a) For each trailer when it is used for the carriage of goods	At the rates specified in
Motor cycles used for hire	150.00	or goods	Clause III in respect of
II. Goods vehicles carrying mineral ore:			motor véhi-
For every 100 Kgs. of registered laden weight or part thereof— (i) driven on fuel other than diesel:	30.00		cles usedfor carriage of goods or
(ii) driven on diesel:	40.00		material.
III. Goods vehicles: For every 100 Kgs. of registered laden weight or part thereof:		(b) For each trailer when used for the carriage of passengers	At the rates specified in Clause V in respect of
(i) driven on fuel other than diesel	25.00		motor yehi- cles plying for hire and
IV. Taxis and Auto Rickshaws: Taxis—			used for the carriage of passengers.
(a) Upto 3 seaters	300.00 350.00 400.00	B. Motor vehicles other than those fitted with pneumatic tyres	The rates shown in Clause A
For every additional seat upto a maximum of 7 seats	30,00		plus 50 per centum.
Auto Rickshaws — 3		Ç. Dealers in, or manufacturers	
Auto Rickshaws upto 2 seats used for hire	, 110.00	of motor vehicles;	
For every additional seat	: 45.00	(a) General licence in respect of each vehicle	200.00

PART 'B'
SCHEDULE OF TAXATION
(SECTION 3)

Item No. Class of Vehicles	Motor (Secon	Motor cycles/Motor Scooters/Auto- Rickshaws	Tricycles for every 25 Kgs.	Private vehicles	Motor vehicles	Motor vehicles	Motor vehicles	Motor	Motor vehicles	Every 1000 Kgs
	upto half horse power	more than half hofse power	weight or part thereof	capacity of above 7 upto 18 seats	750 Kgs. weight unliden	750 Kgs. upto 900 Kgs. weight unladen	over 900 Kgs. upto 1200 Kgs weight unladen	over 1200 Kgs. 5s. weight unladen upto 2500 Kes.	2500 Kgs. weight unladen upto 5000 Kos	or part thereof in excess of 5000 Kgs.
2	8	4	3	9	7	8	6	10		12
	Rs	Rs.	Rs.	Rs	Rs	Rs	Ď	DA	٩	•
A. At the time of registration of New Vehicle	120.00	1500.00	95.00	8700:00	4500.00	2000.00	7000.00	8000,00	9000:00	1200:00
B. If the vehicle is already registered and its age from the month of Registration is—										
1 Not more than 3 views										
2 More than 2 years but and all all a	. 115.00	1410.00	. 90.00	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00
3 More than 3 years but 1101 illote than 3 years	110.00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00
4 More than 4 years but not more than 4 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056 00
More than 4 years but not more than 5 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6720.00	7560.00	1008.00
More than 6 years of More than 6 years	95.00	1050.00	70.00	. 00:0969	3600.00	4000.00	5600.00	6400.00	7200.00	00000
7 More than 7 years but not more than / years	90:06	960:00	65.00	6612.00	3420.00	3800.00	5320.00	6080.00	6840.00	912.00
8 More than 8 years but not a	85.00	870.00	00:09	6264.00	3240.00	3600.00	5040.00	2760.00	6480.00	864.00
9. More than 9 years but not more than 19	80.00	780.00	. 55.00	5916.00	3060.00	3400.00	4760.00	5440.00	6120,00	816.00
10. More than 10 wears but not more than 11.	75.00	00:069	50.00	5568.00	2880.00	3200100	4480.00	5120.00	5760.00	768.00
1. More than 11 years but not more than 12	70.00	00.009	45.00	5220.00	2700.00	3000.00	4200.00	4800.00	5400.00	720.00
12 More than 19 years but not more than 12 years	90:09	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	90.099
	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00-	4000.00	4500.00	00.009
14 More than 14 years but not more man 14 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	\$40,00
15. More than 15 years but not more than 10 years	30.00	240.00	25.00	3480.00	1800.00	. 2000:00	2800.00	3200.00	3600.00	480.00
		ili Vir Vir		3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00
				2610.00	1350.00	1500.00	2100.00	2400.00	2700:00	360.00
18 More than 18 years but not more than 16 years				2175.00	1125.00	1250.00	1750,00	2000:00	2250.00	300.00
19. More than 19 years but not more than 20.			ig W	1740.00	900.00	1000.00	1400,00	1600.00	1860.00	240.00
400				305.00	675.00	750.00	1050,00	1200.00	1350.00	180.00
138				870.00	450.00	500.00	700.00	800 00	00000	130.00

PART 'C'
SCALE OF REFUND
(SECTION 9)

				i e		Markon	Motor	Motor	Moror	Rvery
Sr. No. Scale of Refund	Scoot Ric	Scooters/Auto- Rickshaws	for every 25 Kgs.	vehicles with scating	vehicles upto	vehicles	s vehicles over	vehicles	vehicles over	1000 Kgs. or part
	upto half horse power	more than half horse power	weight or part thereof	capagity of above 7 upto 18 seats	750 Kgs. weight unladen	750 Kgs. upto 900 Kgs. weight unladen	900 Kgs. upto 1200 Kgs. weight unladen	1200 Kgs. weight unladen upto 2500 Kgs.	2500 Kgs. weight unladen upto 5000 Kgs.	thereof in excess of 5000 Kgs.
1	\$	4	5	9	4	8	6	10	1	12
	Rs.	Rs	Rs.	R.	Rs.	, Rs.	Rs.	. Rs.	Rs.	Rs.
If, after registration, cancellation										
of registration or removal of vehicles to any other state or Union Territory on account of										
transfer of ownership or change of address of vehicles takes place.						•				
1. Within a year	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00
2. After I year but within 2 years	110,00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00
3. After 2 years but within 3 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056.00
4. After 3 years but within 4 years	100.00	1140.00	75.00	7308,00	3780.00	4200.00	5880.00	6720.00	.7500.00	1008.00
5. After 4 years but within 5 years	95.00	1050.00	70.00	00.0969	3600.00	74000.00	5600.00	6400.00	7200.00	00.096
6. After 5 years but within 6 years	00:06	. 00:096	. 65.00	6612.00	3420.00	3800.00	5320.00	00:0809	6840.00	912.00
7. After 6 years but within 7 years	85.00	870.00	. 00:09	6264.00	3240.00	.3600.00	5040.00	2760.00	6480.00	864.00
8. After 7 years but within 8 years	80.00	780.00	55.00	5916.00	3060.00	3400.00	4760.00	5440.00	6120.00	816.00
9. After 8 years but within 9 years	75.00	. 00'069	-20:00	2568.00	2880.00	3200.00	4480.00	£120.00	2760.00	768.00
10. After 9 years but within 10 years	. 20,00	~ 600.000	45.00	\$220.00	2700.00	3000.00	4200.00	4800.00	5400.00	720.00
113 After 10 years but within 11 years	90.09	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	.00.099
12. After 11 years but within 12 years	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	. 00:009
13. After 12 years but within 13 years	. 40.00	. 330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00
14. After 13 years but within 14 years	30,00	240.00	25.00	3480.00	1800,00	2000.00	2800.00	3200.00	3600.00	480.00
15. After 14 years but within 15 years	2	150.00	Ē	3045,00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00
16. After 15 years but within 16 years				2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00
17. After 16 years but within 17 years				2175.00	1125.00	1250.00	1750.00	2000.00	22,50.00	300.00
18. After 17 years but within 18 years				1740.00	900:006	1000.00	1400.00	1600.00	1800.00	240.00
19. After 18 years but within 19 years				1305.00	675.00	750.00	1050.00	1200.00	1350.00	. 180.00
20. After 19 years but within 20 years				870.00	450.00	500.00	700.00	800.00	900.00	120:00
上手 机邻苯甲苯二苯甲烷酯 人名西西西 医多种神经病 医阿克尔斯氏试验检尿病 医外胚层 医异子										

PART 'D' SCALE OF REFUND

			(Section (9)	u (6)						
		Motor cycles/Motor Scooters	s/Motor s	Tricycles for every	Private vehicles	Motor vehicles	Motor vehicles	Motor vehicles	Motor	Byery 1000 Kgs.
Sr. No.	Scale of Refund	upto half horse power	more-than half horse power	25 Kgs. weight or part thereof	with sealing capacity of above 7 upto 18 seats	upto 650 Kgs. weight unladen	Kgs. upto 1200 Kgs. weight unladen	Kgs. upto 2500 Kgs. weight unladen	Kgs. weight uniaden upto 5000 Kgs.	thereof in excess of 5000 Kgs.
-	2	3	. 4	2	9)		8	6	0].	=
		Rs	SZ.	Rs.	2	ä	æ	2	2	Z
- Vel	If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.				•					
X	Within a year	105.00	719.00	84.00	5734.00	2787.00	2986.00	3584.00	4380,00	796.00
2. Af	After 1 year but within 2 years	101.00	698.00	81.00	5644.00	2744.00	2940.00	3528.00	4312.00	784.00
3. A£	After 2 years but within 3 years	. 00'26	675.00	78.00	5545.00	2696.00	2888.00	3466.00	4236.00	770.00
4. Af	After 3 years but within 4 years	93.00	649.00	74.00	5435.00	2642.00	2830.00	3397.00	4152.00	755.00
S. AF	Affer 4 years but within 5 years	88.00	621.00	71.00	5313.00	2583.00	2767.00	3321.00	4059.00	738.00
6. Af	After 5 years but within 6 years	83.00	589.00	90.99	5177.00	2517.00	2697.00	3236.00	. 3955.00	719.00
7. A	After 6. years but within 7 years	77.00	. 554.00	62.00	5027.00	2444.00	2618.00	3142.00	3840.00	00:869
8. Afi	After 7 years but within 8 years	71.00	215.00	57.00	4860.00 ·	2362.00	2531.00	3038.00	3712.00	. 675.00
9. Afi	After 8 years but within 9 years	63.00	471.00	51.00	4675.00	2272.00	2435.00	2922.00	3571.00	649.00
10. Aft	After 9 years but within 10 years	. 55.00	. 423.00	45.00	4469.00	2172.00	2327.00	2793.00	3414.00	621.00
11. Aft	After 10 years but within 11 years	47.00	370.00	37.00	4240.00	2061.00	2208.00	2650.00	3239.00	589.00
12. Aft	After 11 years but within 12 years	37.00	310,00	29:00	3987.00	1938.00	2076.00	2492.00	3045.00	554.00
13. Aft	After 12 years but within 13 years	26.00	244.00	21.00	3705.00	1801.00	1930,00	2316.00	2830.00	515.00
14. Aft	After 13 years but within 14 years	14.00	171.00	11.00	3393.00	1649.00	1767.00	2121.00	2592.00	471.00
15. Aft	After 14 years but within 15 years	Ę	90:06	뒫	3046.00	1481.00	1586,00	1904.00	2327.00	. 423.00
16. Aft	After 15 years but within 16 years		1		2661.00	1294.00	1386.00	1663.00	2033.00	320.00
17, Aft	After 16 years but within 17 years		1	1	2234.00	1086,00	1163.00	1396.00	1706.00	310.00
18 Afte	After 17 years but within 18 years			1	1759.00	855.00	916.00	1100,00	1344.00	244.00
19. Afte	After 18 years but within 19 years			1	1233.00	299.00	642.00	771.00	942.00	.171.00
20. Afte	After 19 years but within 20 years	.1	.1	:1	649.00	315.00	338.00	405.00	495.00	90.00
				Y = .						

PART 'E'
SCALES OF REFUND
(Section 9)

No. State of Reference Notes of Reference			Section of the second section of the second	(z tromano)	7			The second second		and the second s	The second secon
The color of the			Motor cycle Scope	s/Motor is	Tricycles for every	Private vehicles	Motor	Motor vehicles		Motor	Every 1000 Kgs
Rs. Rs. <th>Vo. Scale of Refund</th> <th></th> <th>upto half horse power</th> <th>more than half horse power</th> <th>25 Kgs. weight or part thereof</th> <th>with seating capacity of above 7 upto 18</th> <th>upto 850 Kgs. weight unladen</th> <th>over 850 Kgs. upro 1200 Kgs. weight unladen</th> <th></th> <th>Over 2500 Kgs. weight unladen upto 5000 Kgs.</th> <th>or part thereof in excess of \$000 Kgs.</th>	Vo. Scale of Refund		upto half horse power	more than half horse power	25 Kgs. weight or part thereof	with seating capacity of above 7 upto 18	upto 850 Kgs. weight unladen	over 850 Kgs. upro 1200 Kgs. weight unladen		Over 2500 Kgs. weight unladen upto 5000 Kgs.	or part thereof in excess of \$000 Kgs.
real of registration or removal of earlier places. Rs. Rs			3	4	5	. 6	7	∞	6	01	=
fivelineles raises place 165.00 647,00 84.00 57734,00 2389.00 2787.00 3382.00 3982.00 101.00, 628.00 81.00 5545.00 2289.00 2787.00 3382.00 3920.00 101.00, 628.00 81.00 5545.00 2285.00 2774.00 3382.00 3920.00 101.00, 628.00 81.00 5545.00 2256.00 2774.00 3382.00 3920.00 101.00, 628.00 81.00 5545.00 2256.00 2566.00 3773.00 3883.00 101.00, 628.00 81.00 5432.00 2265.00 2566.00 3773.00 3883.00 101.00, 628.00 81.00 5432.00 2265.00 2566.00 3773.00 3660.00 101.00, 628.00 66.00 2217.00 2177.00 2177.00 2562.00 3773.00 5440.00 101.00, 628.00 66.00 2177.00 2177.00 2177.00 2562.00 25772.00 25		•	R.	Rs.	Rs.	Rs.	Rs	RS.	Rs.	Rs.	Rs
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105.00 647.00 84.00 5734.00 2388.00 2787.00 3384.00 3982.00 101.00 628.00 81.00 5644.00 2732.00 2744.00 3332.00 3320.00 101.00 628.00 81.00 5445.00 2744.00 3332.00 3373.00 101.00 628.00 78.00 5435.00 2462.00 3208.00 3774.00 101.00 830.00 539.00 2444.00 2315.00 2365.00 3774.00 101.00 483.00 577.00 2757.00 2757.00 2365.00 3491.00 101.00 483.00 577.00 2757.00 2759.00 2345.00 101.00 433.00 577.00 1948.00 2272.00 2365.00 3775.00 101.00 333.00 3700 4240.00 1767.00 2759.00 2345.00 101.00 154.00 1700 3705.00 1744.00 1649.00 2759.00 2356.00 101.00 154.00 1700 3393.00 1114.00 1649.00 1798.00 2356.00 101.00 154.00 1100 3393.00 1144.00 1649.00 1798.00 1155.00 101.00 154.00 1100 3393.00 1139.00 1251.00 101.00 154.00 1100 3393.00 1139.00 1251.00 101.00 154.00 1100 3393.00 1139.00 1251.00 101.00 154.00 1100 3393.00 1139.00 1251.00 1100 1233.00 2730.0 2730.0 1393.00 1758.00 1100 154.00 1100 3393.00 1393.00 1393.00 1393.00 1100 154.00 1269.00 1393.00 1393.00 1353.00 1100 154.00 1269.00 1393.00 1393.00 1393.00 1100 154.00 1393.00 1393.00 1393.00 1393.00 1100 154.00 1269.00 1393.00 1393.00 1393.00 1100 154.00 1269.00 1393.00 1393.00 1393.00 1100 154.00 1269.00 1393.00 1393.00 1393.00 1100 154.00 1269.00 1393.00 1393.00 1393.00 1100 154.00 1393.00 1393.00 1393.00 1100 154.00 1393.00 1393.00 1393.00 1100 154.00 1393.00 1393.00 1393.00 1100 154.00 1393.00 1393.00 1393.00 1100 1100 1269.00 1393.00 1393.00 1100 1100 1269.00 1393.00 1393.00 1100 1100 1269.00 1393.00 1100 1269.00 1393.00 1393.00 1100 1100 1269.00 1393.00 1100 1100 1269.00 1393.00 1	Within a year						in The		· · · · · · · · · · · · · · · · · · ·	2.3	
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93.00 584.00 74.00 5435.00 2265.00 2642.00 3208.00 3774.00 88.00 559.00 71.00 5313.00 2214.00 2583.00 3136.00 3690.00 83.00 530.00 66.00 5177.00 205.00 2444.00 2567.00 3955.00 71.00 498.00 62.00 5177.00 2055.00 2444.00 2567.00 3491.00 71.00 486.00 2025.00 2444.00 2567.00 3491.00 51.00 4675.00 1948.00 2772.00 2759.00 3246.00 47.00 377.00 4740.00 1767.00 2630.00 2630.00 2630.00 2630.00 2630.00 2630.00 2630.00 2630.00 2630.00 2630.00 2630.00 2630.00 2630.00 2630.00 2630.00 2630.00 2630.00 <t< td=""><td>A.c. 2 years but within 3 years</td><td></td><td>97.00</td><td>00'.09</td><td>78.00</td><td>5545.00</td><td>2310.00</td><td>2696.00</td><td>3273.00</td><td>3851.00</td><td>770.00</td></t<>	A.c. 2 years but within 3 years		97.00	00'.09	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770.00
88.00 559.00 71.00 5313.00 2214.00 2583.00 3136.00 3600.00 83.00 530.00 66.00 5177.00 2157.00 2517.00 2567.00 355.00 83.00 530.0 66.00 5177.00 2157.00 2567.00 3595.00 83.00 498.00 62.00 5027.00 2055.00 2444.00 2567.00 3491.00 83.00 424.00 57.00 4860.00 2055.00 2860.00 3750.0 2650.00 3750.0 2560.0 2750.00 3750.0 2560.0 2545.00 3760.0 2560.0 2545.00 2545.00 2545.00 2545.00 2560.0 2545.00	Antel 2 years out Within 4 years		93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.00
83.00 \$30.00 \$6.00 \$177.00 \$217.00 \$295.00 \$244.00 \$295.00 \$395.00 77.00 498.00 \$2.00 \$027.00 2095.00 2444.00 \$967.00 3491.00 77.00 498.00 \$2025.00 2244.00 \$391.00 77.00 486.00 2025.00 2362.00 2345.00 37.00 467.00 1767.00 256.00 2545.00 3103.00 1767.00 253.00 2545.00 <td>Alter 4 years but within 5 years</td> <td></td> <td>88.00</td> <td>559.00</td> <td>71.00</td> <td>5313.00-</td> <td>2214.00</td> <td>2583.00</td> <td>3136.00</td> <td>3690.00</td> <td>738.00</td>	Alter 4 years but within 5 years		88.00	559.00	71.00	5313.00-	2214.00	2583.00	3136.00	3690.00	738.00
77.00 498.00 62.00 5027.00 2095.00 244.00 2967.00 3491.00 71.00 463.00 57.00 4860.00 2025.00 2362.00 2375.00 3375.00 63.00 424.00 51.00 4675.00 1948.00 2772.00 2759.00 3246.00 47.00 381.00 4246.00 1767.00 2772.00 2759.00 2946.00 2772.00 2759.00 2946.00 2772.00 27759.00 2765.00 2765.00 2765.00 2765.00 2766.00 2766.00 2766.00 2766.00 2766.00 2766.00 2766.00 2766.00 2766.00 2766.00 2766.00 2766.00 2766.00 2766.00 2766.00 2766.00 1756.00 2766.00 1776.00 1757.00 1757.00 1757.00 1757.00 1757.00 1757.00 1757.00 1757.00 1757.00 1757.00 1757.00 1757.00 1757.00 1757.00 1757.00	Aiwi 2 years but within 6 years		83.00	\$30.00	00'99	5177.00	2157.00	2517.00	3056.00	3595.00	719.00
71:00 463.00 57.00 4860.00 2025.00 2362.00 2869.00 3735.00 63.00 424.00 51.00 4675.00 1948.00 2272.00 2759.00 3246.00 47.00 381.00 45.00 4468.00 1862.00 2775.00 2738.00 3103.00 47.00 333.00 37.00 4240.00 1767.00 2503.00 2945.00 47.00 279.00 29.00 3987.00 1861.00 2503.00 2763.00 279.00 29.00 3987.00 1801.00 2187.00 2753.00 279.00 2393.00 1414.00 1649.00 2033.00 2187.00 246.00 1169.00 1798.00 1848.00 2234.00 1319.00	Aud o years but within 7 years		77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	698.00
63.00 424.00 \$1.00 4675.00 1948.00 2272.00 2759.00 3246.00 47.00 381.00 45.00 4469.00 1862.00 2772.00 2538.00 3103.00 47.00 333.00 37.00 4240.00 1767.00 2533.00 2945.00 279.00 29.00 3987.00 1561.00 1938.00 2769.00 2769.00 144.00 1661.00 1938.00 2769.00 2769.00 144.00 1649.00 2769.00 2769.00	one / years out within 8 years		71:00	463.00	57.00	4860.00	2025.00	2362.00	2869.00	3375.00	675.00
55.00 381.00 45.00 1862.00 2172.00 2538.00 3103.00 ************************************	Title o years out within 9 years	•••	63.00	424.00	\$1.00	4675.00	1948.00		2759.00	3246.00	649.00
************************************	Alter > years Dut Willim 10 years		55.00	381.00	45.00	4469.00	1862.00		2638.00	3103.00	621.00
37.00 279.00 29.00 3987.00 1661.00 1938.00 2353.00 2769.00 26.00 220.00 21.00 3705.00 1544.00 1801.00 2187.00 2573.00 14.00 15.40 11.00 3393.00 1414.00 1649.00 2003.00 2573.00 Nii 3046.00 1269.00 1798.00 2115.00	for 12 years out within 11 years		47.00	333.00	37.00	4240:00	1767.00		2503.00	2945.00	589.00
************************************	the 11 years but within 12 years		37.00	279.00	29:00	3987.00	1661.00		2353.00	2769.00	554.00
************************************	fiel 12 years our winm 13 years	,	26.00	220.00	21.00	3705.00	1544.00		2187.00	2573.00	515.00
************************************	for 12 years but within 14 years		14.00	154.00	11.00	3393.00	1414.00		2003.00	2356.00	471.00
	first 14 years but within 15 years		X	81.00	夏	3046.00	1269.00		1798.00	2115.00	423.00
	for 12 years our winn 10 years.			1	.1	2661.00	1109.00		571.00	1848.00	370,00
	for 17 men but within 17 years			1		2234.00	931.00		319.00	1551.00	310.00
	for 10 years but within 18 years				1	1759.00	733.00		039.00	1222.00	244.00
	for 10 years but within 19 years					1233.00	514.00		728.00	856.00	171.00
	SIRAC OZ IIIIII W TO A TO				1	649.00	270.00	315.00	383.00	450.00	90,06

PART 'F' SCALES OF REFUND

		Motor cycles/Motor Scooters	s/Motor	Tricycles for every	Private: vehicles	Motor	Motor vehicles	Motor	Motor	Every,
Sr. No. Scale of Refund		upto half horse power	more than half horse power	25 Kgs. weight or part thereof	with seating capacity of above 7 upto 18	upto 850 Kgs. weight unladen	over 850 Kgs. upto 1200 Kgs. weight unladon		over 2500 Kgs. weight unladen upto 5000 Kgs.	or part thereof in excess of 5000 Kgs.
1. 2.		3	7	5	9	7	80	6	10	
		Rs	Rs	Rs.	8.	Rs.	Rs.	Rs.	Rs.	Rs
If after registration, cancellation of registration or removal of	of registration or removal of					2				
of ownership or change of address of vehicles takes place.	willory on account of transfer vehicles takes place.		g Sar 1							
Wife										
Affire 1		105.00	419.00	84.00	4704.00	1568.00	1960.00	2744.00	3136.00	470.00
After 2 men Line 111 5		101.00	405.00	. 81.00	4621.00	1540.00	1925.00	2696.00	3081.00	.462.00
A for 2		97,00	390,00	78.00	4529.00	1510.00	1887.00	2642.00	3020.00	453.00
After 5 years out within 4 years		. 93.00	372.00	74.00	. 4428.00	1476.00	1845.00	2583.00	2952.00	443.00
Affect Court (i.e.		88.00	353.00	71.00.	.4315.00	1438.00	1798.00	2517.00	2876.00	431.00
After 6 years but within 6 years		83.00	332.00	. 66.00	4189.00	1395.00	1745.00	2444.00	2793.00	419.00
Affect and Line of the Affect and			309.00	62.00	4050.00	1350.00	1687.00	2362.00	2700.00	405.00
After 6		71.00	283.00	. 57.88	. 3895.00	1298.00	1623.00	2272.00	2597.00	390.00
A for 0 from 1 from 5		63,00	254.00	51.00	3724.00	1241.00	1552.00	2172.00	2483.00	372.00
After 10 years but within 10 years		55.00	223.00	45.00	3534.00	1178.00	1472.00	2061.00	2356.00	353.00
Arce to years but within 11 years	•	47.00	186.00	37.00	3322.00	1107.00	1384.00	1938.00	2215.00	332.00
After 11 years our within 12 years		37.00	147,00	29.00	3088:00	1029.00	1287.00	1801,00	2058.00	309.00
Activation 13 years		26.00	103.00	21.00	2827.00	942.00	1178.00	1649.00	1885.00	283.00
Alici 13 years but within 14 years		14.00	54.00	11.00	2538.00	846.00	1058.00	1481.00	1692.00	254.00
After 14 years but within 15 years		E	N.	Ė	2218.00	739.00	924.00	294.00	1478.00	222.00
After 15 years but within 16 years				1	1861.00	620.00	776.00	086.00	124L00	186.00
And to years but within 17 years			1	1	1466.00	489.00	611.00	855.00	977.00	147.00
Alica 17 years but within 18 years.					1028.00	343.00	428.00	599:00	685.00	
After 18 years but within 19 years					541.00	180.00	225.00	315.00	360.00	8
Other 12 years out within 20 years										

B. S. SUBBANNA Secretary to the Governent of Goa Law Department (Lgal Affairs)

Secretariat Annexe, Panaji. Dated: 31-3-1997.

Notification

7/7/97-LA

The Goa Excise Duty (Amendment) Act, 1997 (Goa Act 9 of 1997), which has been passed by the Legislative Assembly of Goa on 31-3-1997 and assented to by the Government of Goa on 31-3-1997, is hereby published for the general information of the public.

P. V. Kadnekar, Joint Secretary (Law).

Panaji, 31st March, 1997.

the Goa Excise Duty (Amendment) Act, 1997 (Goa Act No. 9 of 1997) [31-3-1997]

AN

ACT

further to amend the Goa Excise Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Goa Excise Duty (Amendment) Act, 1997.

(2) It shall come into force with effect from the 1st day of April, 1997.

2. Amendment of section 5.— In section 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), for sub-section (2), the following shall be substituted, namely:—

"(2) No. licence or permit under this Act shall be granted or no licence shall be transferred from one licensed premises to another or from one licensee to another person or no label shall be recorded/renewed except on payment of fees at such rates as may be fixed by the Govenment, from time to time, by notification published in the Official Gazette:

Provided that if any person seeks transfer of licence in his name and subsequently intends to transfer the same to some other licensed premises under the provisions of the Act and rules made thereunder or vice-versa, the transfer fees will be applicable in such case as one transaction only."

Secretariat Annexe, Panaji.

Dated: 31-3-1997.

B. S. SUBBANNA
Secretary to the Government of Goa
Law Department (Legal Affairs)